IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 31ST JULY 2007 / 9TH SRAVANA 1929

WA.No. 1884 of 2007

AGAINST THE JUDGEMENT IN WPC.21553/2007 Dated 16/07/2007
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APPELLANT/PETITIONER:

S.M.M.STEEL RE-ROLLING MILLS PVT. LTD.,
UNIT II, 358/2, NEW INDUSTRIAL DEVELOPMENT AREA,
KANJIKODE, PALAKKAD-678 621,
REPRESENTED BY ITS ACCOUNTS MANAGER-
MR.SHAJI MATHEW.

BY ADV. SRI.A.KUMAR

RESPONDENTS/RESPONDENTS:
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1. DEPUTY COMMISSIONER, COMMERCIAL TAXES,
PALAKKAD.

2. INTELLIGENCE OFFICER, SQUAD NO.IV,
COMMERCIAL TAXES, PALAKKAD.

BY SR.GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 31/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.Dattu, C.J. & K.T.Sankaran, J.

W.A.No.1884 of 2007

Dated, this the 31st day of July, 2007

JUDGMENT

H.L.Dattu, C.J.

This appeal is directed against the judgment passed by the learned Single Judge in W.P.(C).No.21553 of 2007 dated 16.07.2007.

(2) What was questioned by the appellant is an order passed by the authority under the provisions of the Kerala General Sales Tax Act ("Act" for short) in exercise of his powers under Section 45A of the Act. If for any reason the appellant was aggrieved by the order aforesaid, he is expected to call in question the same by way of revision as provided under the Act. Without exhausting the remedies available under the Act, the appellant could not have approached this Court. This is what the learned Single Judge has said in the order impugned in this appeal. The reasoning and conclusion reached by the learned Single Judge is in accordance with the provisions of the Act and also in consonance with the observations made by various Courts including the Supreme Court. In that view of the matter, we see no error in the order passed by the learned Single Judge which would call for our interference in appeal. Therefore, the Writ Appeal requires to be rejected and it is rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-